

The List below is meant to be a quick reference sheet summarizing most frequently occurring unallowable indirect costs. This list is not meant to be all inclusive and it is recommended to review OMB Circular A-87 when in doubt and to obtain additional information. Reference is cited in last column to facilitate your research.

	Unallowable Indirect Cost Pool Costs	Reference
		OMB Circular A-87 (revised 05/10/04)
1	Up to 50% general government costs (including council salaries or stipends) unless documented by certified payroll or other verifiable means.	NBC policy Attachment B.19. and OMB letter, dated 06/12/2000
2	Bad debts	Attachment B.5
3	Public relations	Attachment B.1. & 39
4	Donations	Attachment B.8.i. & 12
5	General public service costs such as police, fire, judiciary, tribal court, sewage treatment, etc. <i>Can only be allowed as direct costs.</i>	Attachment B.19
6	Contributions	Attachment B.12
7	Entertainment such as Christmas & birthday parties	Attachment B.14
8	Enrollment	Attachment B.19
9	Capital equipment	Attachment B.15.(5) & Attachment E.C.2.b.
10	Election	Attachment B.19
11	Lobbying	Attachment B.24
12	Legal costs that can be direct allocated to the base	Attachment B.10.b.
13	Food and alcoholic beverages <i>(For Example: Refrigerator, snacks, coffee Kitchen, food, and the cooks)</i>	Attachment B.3., 14. & 20.
14	Employee fitness center	Attachment B.13.a.
15	Video conferencing costs that can be direct charged to program users	Attachment E.A.
16	Motor pool costs that can be direct charged	Attachment E.A. & Attachment C.A.1.
17	Fines and penalties	Attachment B.16
18	Fundraising and investment management costs	Attachment B.17
19	Salaries in excess of comparable local positions	NBC policy based on Attachment A.C.2.
20	News media (except the portion that requires by Fed programs)	Attachment B.1
21	Indirect cost portion that benefits programs not in the base, e.g. gaming and enterprise operations.	Attachment E.A.1. & C.2.a.